

## **Eligibility – Formal Joint Venture**

### **Definitions:**

- **Joint Operations** means a General Partnership, Joint Venture, or other similar business arrangement in which the members are jointly and severally liable for the obligations of the organization.
- **Jointly and Severally Liable** means parties are liable not only for the entity obligations itself, but also for their respective obligations of the organization.

**Tax ID Type – Employer Identification Number (EIN).** An EIN may be obtained from [www.irs.gov](http://www.irs.gov).

### **Eligibility Forms:**

- **AD-1026, Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification (dated 10-30-14):**
  - ❖ One AD-1026 for the Joint Venture.
  - ❖ One AD-1026 for each affiliate with farming interests (see AD-1026 Affiliate instructions below)
- **CCC-941, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information:**
  - ❖ No CCC-941 is required for the Joint Venture (Joint Ventures are exempt, but the AGI is applicable at the member level.)
  - ❖ One CCC-941 for each member.  
**Note:** Payments to the Joint Venture will be reduced for member shares not meeting AGI and reduction will occur at time of payment.
- **CCC-901, Member's Information**

### **Instructions for the AD-1026**

Blocks 1-3 – Enter the name, tax ID (even though only the last four digits are required, it is helpful to have the full number), and enter the program year as the crop year.

Block 4 – **Affiliates:** See AD-1026 to determine who an affiliate is based on individuals. **If a person is considered an affiliate**, they only need to be listed in block 4 and file their own AD-1026 if they have separate farming interests. Affiliates are considered as having farming interests if **their tax ID number is listed** as owner, operator, tenant or sharecropper on any farm or undeveloped land.

**Note:** Exception: A **spouse** or **minor child** of the Joint Venture member is not required to file an AD-1026 if both of the following applies:

- ❖ The spouse or minor child does not have a farming interest as an individual or member of a joint operation separate from the individual requesting benefits and
- ❖ The person does not receive program benefits under his or her individual tax ID number.

Block 5 – Check one of these boxes if the statement applies; otherwise continue to Part B.

### **Instructions for the CCC-941**

Block 1 – Enter the county where land is located.

Block 2 – Enter full legal name and address. This must exactly match what is on file with the Internal Revenue Service (IRS).

Block 3 – Enter the nine-digit tax ID number.

Block 4 – Enter the Program Year (fiscal year).

Block 5 – Check appropriate box.

Block 6 – Sign as indicated in **Signature Authority** below.

Block 7 – Enter title/relationship to the organization.

Block 8 – Enter the date.

### **Instructions for the CCC-901**

Blocks 1 & 2 – Enter the county and state where the land is located.

Block 3 – Enter the program/fiscal year for which you are applying.

Part A – Enter full legal name and full tax ID number.

- # 1-5 – Enter names, full tax ID numbers, addresses, percent shares, and check yes for all members in number five.

Part B, C, D – List Embedded Entities, if any. Embedded Entities are any legal business type other than an Individual.

- Example – If a member in Part A is “John Doe Revocable Trust,” they are considered an Embedded Entity and their information would be entered in Part B. If a member of the “John Doe Revocable Trust” is an embedded entity, they would enter their information in Part C, and so on.

Part E – Enter the required information for any member that is a minor.

Part F – Certification

- #1 – Unless otherwise authorized, all members sign here.
- #2 – Each member of the Joint Venture enters ‘Member’ here.
- #3 – Each member enters the date here.

**Signature Authority:** All members must sign for the Joint Venture unless an individual is authorized to act for the Joint Venture through one of the following documents:

- A notarized affidavit signed by all members of the joint venture showing the Joint Venture name, names and shares of members, and the name(s) of the member(s) authorized to sign and bind the remaining members or,
- A valid notarized power of attorney form (FSA-211) signed by all members of the Joint Venture.